App F IX 4

Previous References (1951-52 ML

Later References

File No 92-51
Serial Nos 65, 66,

GENERAL AND REVENUE SECRETARIAT

Serial Nos 1 WO,

Part B for 4 Aug 1951

SUBJECT

Levy of Municipal tax on buildings belonging to the Government & Legislature Kandeanhalli

To The Director of Sericulture

L. 4781/ML 92-51-66 dt 13/8/51

via

15/10/51

WD 010861—GPB—25 000—18-9-52

General and Revenue Secretariat

Levy of Municipal Tax on Buildings [App F III-2

File No 695 SF of 19 Kankanahalli WD 0108[illegible]—G1 B—30 000—14-7-60

M 92-51

1950 (9) Sericulture

Serial No 65

Letter No Fil C 276 dt 21-12-50 from the Dir of Sericulture requesting sanction to exempt the levy of Municipal Tax on buildings belonging to Govt Silk Filature, Kankanahalli

The Dir Sericulture may be consulted whether the Industrial Concerns are exempted from the levy of Municipal Tax in the first instance, if opted

Secd Rc No D-105-9 18-1-51

✓ Forwarded with compliments to the Director of I & C for favour of remarks

for 2/1/51

for 3/1/51

Sankaranarayana 3-1-51

For Rev Secy

Concern

OFFICE OF DIRECTOR I & C

No 305/50 51 DATE 19-1-51

U O No Fac 60/50 51 13-2-1951

Returned

3 Government Industrial Concerns are not exempted from the payment of Municipal Tax As per note 1 of Art 112, M C A C Vol I, sanction of Government is not required for the payment of Municipal Taxes irrespective of the amount when such taxes have been assessed by competent authority, but that the Head of the Department has the option to represent to the higher authorities if he considers that the assessment is excessive

4 The Govt Silk Weaving Factory, Mysore, is paying Municipal and Sanitary tax at Rs 241-0-2 per annum

5 Now that the head of the Sericultural Department requested for Government intervention, I am of opinion that

NOTE—Contn Sheet

Levy of Municipal tax on Buildings pertaining to K F Mahure, K.K. Halli

File No

General and Revenue Secretariat

Serial No

2 that orders of Government may be passed fixing the Municipal taxes at only Rs 240/- per year instead of Rs 7,876-8-0 demanded by Kankanhalli Municipality 1 A

L Narayanaswamy
ADDITIONAL DIRECTOR OF INDUSTRIES AND COMMERCE 22/12

1

The Secretary to Government,
Revenue Department

Secy

6) Submitted for ~~personal~~ orders

22/12 7) The suggestion of the Addl Dir at "A" above may perhaps be accepted under the circs

7

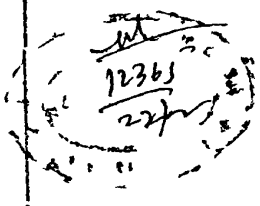
22/12 8) The Municipal tax may be fixed at Rs 240/- p a from 15-8-1945 when the Govt of Mysore purchased the Filatures from the Govt of India, in consultation with the L S G Secy

9<C
-1-12

Rev Secy!

14/12

9) As Govt can fix the municipal taxes as suggested by the AD Director, necessary further action may be taken in L S G Branch



Secy (L S G)

20/12

19/12

10) Examined

MR 22/2

11) The Addl Dir of Ind & Com has viewed that no Industrial concern can be exempted from Municipal Taxes

MS 22/12

1985 Levy of Mt tax of § S F Co's, Kankanhally

and no sanction is required by law
the taxes are assessed § a
competent authority
It is not known at what Station,
the mtg has levied the tax nor the
heights over which it extends
12 The D C alone will be consulted in the matter

13 Yes MS 29/3

14 Dft "

15 Issue MS 16/4

16 Dy Comm B'lore Dt

Bangalore Dt
L 357/50-57 Dt 18 6 57

Call for further information

A Copy of the letter addressed to the
Dy Comm B'lore Dt is submitted by the
President V T M Co Kankanhalli requesting
to grant relief in taxation, Kankanhalli Town
to the Secretary L S G Dept for personal and
necessary action

16 The Dy Comm B'lore Dt has already been
addressed to furnish particulars in this
behalf A final reply from the D C

7935-739/NH Levy of Municipal tax on buildings belonging to Govt Silk Station, Kankandalli Town.

May be awaited A reminder will be issued 17 Yes MS 2/6

DS Dom 1/6

Sec T & N
NH letter from the Secretary the reference
DS 5/6

Letter No NG 6515/50-51 Dy 3 S S from the Dy Comm Bangalore Dt furnishing information as called for

18 It has stated that the factory is run on a Commercial basis and not as residential Quarters attached to it The Dy Comm opines that the factory is liable to the municipal taxation as in the case of three Quarters Range forest Officer's Quarters etc and the assessment demanded by the Municipality as reasonable.

19 The municipal tax is being levied at Rs 820-10-0 per year and ~~nothing~~ as stated to have not been paid since 1941-42

As calculated the arrears of taxes from 1941-42 to 1948-50 amount to Rs 7,385-10-0
The tax for the year 1950-51 = 820-10-0
— " — 1951-52 = 820-10-0

Total Rs 9026-14-0

20 The taxes are assessed by the Assessing Officer and the same has been approved by the Municipal Council and given effect to

21 Hence it is advisable to pass S + S as it has been suggested to fix the Municipal tax

Levy of Municipal Tax on buildings belonging to Govt Silk Filature, Kankandale Dam

37, 913
1-M1
M1

Tax at Rs 2401-p a from 15-8-1945 (when the Govt of Mysore purchased the Filatures from the Govt of India) and Cess for 1941-62.

22 Files for orders

Perhaps further information may be called for in respect of para 8 above before final orders are passed in the matter, for orders

Dir 14/6

Secy Sy 14/6

2785 19/6 BUSIER ST

Transcription illegible

S.O 24/6

Mec 25/6/57

The Dir. of Sericulture has approached the Govt with a request to exempt the buildings belonging to the Govt silk filature, Kankandale from payment of municipal taxes. But this request is not tenable on the light of the opinion furnished by the Addl Director of Industries & Commerce

Levy of municipal taxes on the buildings belonging to the Silk Filatures, Kankanahalli and of the fact that the Govt Silk Weaving Factory at Kuppuru is paying municipal taxes at Rs 242-0-2 per annum. A reply may kindly be sent to the Director of Sericulture to the effect that his proposal cannot be approved

7. The question of payment of the tax demanded by the Kankanahalli Town Mcl has not been raised by the Director of Sericulture This point has arisen as a side issue in the course of dealing with the subject in the Secretariat.

8. The President, Kankanahalli Town Mcl has framed the basis of assessment of the buildings, to be the market value thereof, excluding the lighting tax, General tax, Drainage cess & Education cess. This assessment has been made by the Assessing Officer - a competent authority under the provisions of the Mysore Town Municipalities Act 1933 and allowed by the Local Mcl

survey of municipal taxes on the buildings belonging to the Silk Weavers, Kankanahalli of the Sericulture Department had received the notice of assessment it should have preferred objections to the assessment made in the manner prescribed under Sec 69(1),(2),(3) Rly of the Act An appeal should also have been preferred to the Magistrate concerned on receipt of demand & notice as laid down in Sec 96 of the Act If the Department which in law is in the same position as any other ratepayer who pays taxes to the Mly - has defaulted to take action enjoined by the Statute, the remedy does not lie in approaching the Govt. Govt have no power to interfere in a case like this in this view, it is difficult to understand how or on what basis the Dir of Sericulture has recommended the payment of the taxes on the buildings in question at Rs 24/- per year as against Rs 820/17 per year demanded by the Mly

Levy of municipal taxes on the buildings of the Silk Industries Kankamedu

67/1. Levy of municipal taxes on the buildings belonging to the Silk Industries 1956GD Kankamedu

When, under the provisions of the Madras Town Planning Act and the rules framed thereunder, the levy is made on a definite basis, by a competent authority i.e. the Assessing Officer appointed by the Govt the Sericultural Dept has therefore to pay the current taxes as well as the arrears demand - of course not from the year 1941-42 but from 1st April 1945 - the date when the Govt of Madras purchased the factory from the Govt of India. Members of Dir of Sericulture for further action

1) For orders - reference para 23 supra

L S G Secy) for
28/6/1951

23
28/6

30) The Director of Sericulture may be informed accordingly

Min
29/6/51

L S G Minister's Rev Secy

32) 7/7/51

23
30/6

31)

4/7

14/7

11)

Office of the Minister for Local Self Government
No 1937
Date 5/7/51

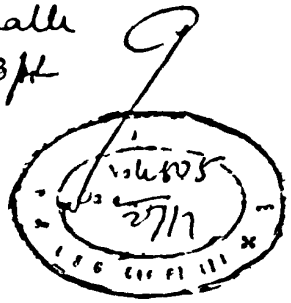
gcb
14/7

23
16/7

Levy of Municipal tax on Buildings pertaining to the Govt Silk Filature, Kankanahalli
— ML 92-51-66 913/L

33) Dft letter put up for approval
25/7

Leg Sec) 34) 26/7



35) Issue
28/7
30/7

Sec66) To
The Dy of Sericulture
No L4781/ML92-51-66 IV/138/57
Directs to pay the arrears of taxes, in the circumstances stated
Copy to the D:C B'lore Rural.
No L4782 IV/138/57

1956 Sri

Covernment of Mysore
Department of Sericulture
Mysore State

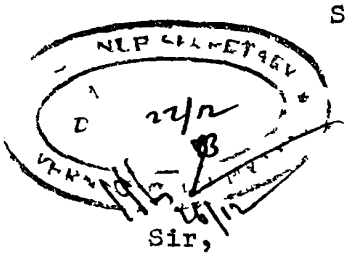
No Fil C 276

Office of the Director
of Sericulture in Myso:
Bangalore, Dt 21-12-19

ML 92-51-65

To

Sri T Rangamallaiah, B Sc ,
Secretary to Government,
Revenue Department,
Bangalore



Subject Levy of Municipal tax on Buildings pertaining to the Government Silk Filature, Kankanhalli

-o-

Sir,

I have the honour to state that Government of India started a Filature in Kankanhalli under Silk Filature Expansion Scheme as per Covernment Order No D-5375-77/Seri 143-41-11 dated 17-2-1943 It started the work from 1943 with the object of reeling silk of require standard quality for war purposes i e for preparation of Parachutes

2 After the cessation of the War, the Filature was purchased by the Government of Mysore with effect from 15-8-1945 and since then th Government of Mysore have been using it as a Pilot Filature with the idea of demonstrating and promoting the industry, besides educating Mysore Children in reeling Filature Silk on modern methods

3 The Town Municipality Kankanhalli have recently demanded payment of Municipal Taxes in respect of Buildings belonging to the Filatures from the year 1941 (viz Rs 7876-8-0) (since) on the ground that it is a Commercial concern The filature was not establis ed in 1941 but in 1943 and actual work commenced in 1944 for War purposes by Government of India and subsequently purchased by Mysore Government for running it as a pilot filature

I therefore request that sanction of Government may be kindly obtained to exempt the levy of Municipal Tax on buildings pertaining to the Govt Silk Filature, Kankanhalli, in view of the circumstances

p t o

To L 357/6 A 51 2

The D C Bhandara

Sir,

Levy of rd Cess on Govt Silk filature bldg in Kanakamahal -

In forwarding herewith a copy of letter No Fil c 276 dated 21-12-18 from the Director of Sericulture in Mysore, on the above subject I am directed to request you kindly to furnish your views thereon together with the following information on the following points

1) The rate at which the mfg has levied the Cess
2) The period to which the cases related
3) The authority that assessed the cases

I am to add that the Director of I & C who was consulted in the matter has suggested that a very early reply is requested from you

MS 16/4

To the Legislative Secretary

to letter dated a copy of the Govt note No Per 60/50-57 & 13 & 57 of the Govt Secretary I & C Dept on the above subject

L 357/181/51 Mysore,
18 4 51
L S G Department, Bangalore

The Deputy Commissioner,
Bangalore District

Subject Levy of Municipal taxes on Government Silk Filatures Building in Kenakherahalli

In forwarding herewith a copy of letter No Fil C 276 dated 21st December 1950 received from the Director of Sericulture in Mysore, Bangalore, on the above subject, I am directed to request you kindly to furnish your views thereon together with the following information -

1) The rate at which the Municipality has levied the tax
2) The period to which the taxes relate and
3) The authority that assessed the taxes

A very early reply is requested

Yours faithfully,

Secretary to Government,
L S G Department

knr-2 18 4 51

[SP No 26]

GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE

General and Revenue Secretariat

Requisition for papers

Section Sen

A Secln file No 6010

I

Filed Sri M Ramakrishna

Deposit No Sec 1811-45

File No 143-41 CBS.

Serial No 11 1956 20-11-45

To be put up with Diary No of 1956

Signature Thyagaraja

Branch Sec

Section Sec

Date 28-12-50

WD 04171—GPB—1000 b k f 100 l h—22 10 41

---rine taxes are assessed by the Assessing Officer and
ıe same has been approved by the municipal council and given effect to

In submitting the above information as called for in the letter of the Secretary to Govt, L S.G.Department, I invite kind reference to my letter NO.C 379/50-51 dated 12-2-1951 wherein details have been furnished and a copy of this letter has also been sent to the Secretary to Govt, L.S.G.Department with this office NO.C 38[illegible]/50-51 dated 12-2-1951.

The factory is run on commercial basis and there are residential quarters of the factory manager, Asst Factory manager, and labouers besides the big factory building and vast area in a compound. All the amenities provided by the municipal council to this portion of the area in the town are extended to the factory which is located in the town proper. The Government buildings are subject to taxation under rule 28 M.A.M. Part II note 1 and 5. Accordingly, the municipal council has assessed the Police quarters, Range Forest Officer's quarters etc in this town from the date of existence of these buildings and these also come under the purview of the same rules. As the municipal council has of late big commitments such as running a municipal high school, a combined dispensary and also have drainage and water supply schemes on hand, no exemption can be allowed contrary to existing rules in force.

In the circumstances, I request you kindly to obtain early orders of Government and the concerned authorities of the Department of Silk Filatures be advised to pay the arrears as well as the current year's demand amounting to Rs 9,026-14-0 due up to end of 1951-52 very early.

Yours Faithfully,
Sd/-K G Thimme Gowda
President,
Town MI Council, Kankanhalli

22/5/52 Copy to the Secretary to Government, L S G Department, for favour of kind perusal and early action

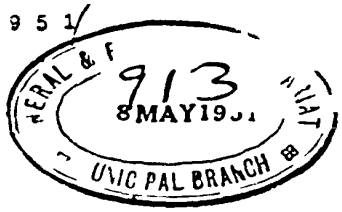
K G Thimme Gowda
President,
Town MI Council, Kankanhalli

[illegible] L S G [illegible]

30/4 pts
1/5

OFFICE OF THE DEPUTY COMMISSIONER
BANGALORE DISTRICT
Dated Bangalore 3rd May 1951

No. 6545 of 50-51



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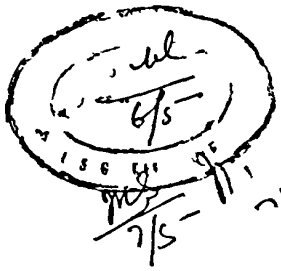

THE SECRETARY TO GOVERNMENT
Local Self Govt Department, BANGALORE

Sir,

Sub: Levy of Municipal Tax on Government Silk Filature building in Kankanhally taluk

---

With reference to your letter No. L 357 dated 13 April 1951 calling for a report on the above subject I have the honour to return herewith the original letter received from the President Municipal Council Kankanhally which furnishes all the information required.

In this connection I wish to state that the Factory is run on a commercial basis and resembles residential quarters with the exception of its use. As such it is liable to the Municipal Taxation as in the case the police quarters Forest Officers quarters etc. I am therefore of opinion that the Factory building are liable for Municipal Taxation and the Assessment demanded by the municipality may kindly be ordered to be paid by the Sericulture Department very early.

Enclosure as enquired.

Yours faithfully

DEPUTY COMMISSIONER
BANGALORE DISTRICT

VKG:2

Town Municipal Council
Kankanhally

Date 22th April 19 51

THE PRESIDENT
Town Municipal Council
KANKANHALLY

To

The Deputy Commissioner,
Bangalore District, Bangalore

Re - Levy of municipal tax on buildings belonging to Government Silk Filature, Kankanhalli town

SIR

Adverting to your letter No I 6-6515/50-51 dated 23-4-51 forwarding copy of letter No 357 dated 18-4-1951 from the Secretary to Government, L S G Department re the subject referred to above for a report, I write to state on the points referred to therein as follows -

1 The toal costs of buildings and lands belonging to Govt Silk Filature as per the letter No F 1378/49-50 dated 2-11-1949 is 1,82,007-3-3 Taking into consideration further improvements, and additions made, the valuation of these is taken at Rs 2,00,000/- and an assessment of Rs 505/- is levied on the valuation basis According to this assessment, the lighting cess at 0-4-0 per rupee and sanitary cess at 0-4-0 per rupee and education cess at 0-2-0 per rupee is added on, thus making a total demand of Rs 820-10-0 per year This is an assessment on buildings and lands on the valuation basis but not a professional tax for consideration from the date of working of the factory

2 The taxes relate to the period from 1941-42 to 1949-50 @ 820-10-0 per year amounting to an arreafs of Rs 7,385-10-0

The tax for the year 1950-51-	820-10-0
The tax for the current year 1951-52	820-10-0
TOTAL	9,026-14-0

The taxes are falling in arrears from ~~the~~ year to year as this being a Government concern, the municipal council could not resort to the processes of recovery contemplated under the provisions of the town municipalities Act Finally, after lengthy correspondence the Director of Sericulture, in Mysore has referred the matter for orders of Government

3 The taxes are assessed by the Assessing Officer and the same has been approved by the municipal council and given effect to

In submitting the above information as called for in the le, of the Secretary to Govt, L S G Department, I invite kind reference to my letter NO C 379/50-51 dated 12-2-1951 wherein details have been furnished and a copy of this letter has also been sent to the Secretary to Govt, L S G Department with this office NO C 381/50-51 dated 12-2-1951

The factory is run on commercial basis and there are residential quarters of the factory manager, Asst Factory manager, and labourers besides the big factory building and vast area in a compound All the amenities provided by the municipal council to this portion of the area in the town are extended to the factory which is located in the town proper The Government buildings are subject to taxation under rule 28 II A 1 Part II note 1 and 5 Accordingly, the municipal council has assessed the Police quarters, Range Forest Officer's quarters etc in this town from the date of existence of these buildings and they also come under the purview of the same rules As the municipal council has of late big commitments such as running a municipal high school, a combined dispensary and also have drainage and water supply schemes on hand, no exemption can be allowed contrary to existing rules in force

In the circumstances, I request you kindly to obtain early orders of Government and the concerned authorities of the Departmen of Silk Filatures be advised to pay the arrears as well as the current year's demand amounting to Rs 9,026-14-0 due up to end of 1951-52 very early

Yours Faithfully,

B K G Shamme Gowda

President,

Town ML Council, Kanakanhall

Appendix F G—11

SUBJECT Levy of Municipal Tax on Buildings pertaining to the Government Silk Filatures, Kankanahalli

4 copies

Section Ml
File No 92-51
Serial No 66

Diary No of letter replied to 9134/M

No L 4781/Ml 92 51 66

To The Director of Sericulture
Mysore

General and Revenue Secretariat

( )

the 19

Sir,

With reference to your letter No FLC 276 of the 21st Dec 1950 on the above subject, I am directed to state that under the provisions of the Mysore Town Municipalities Act and the rules framed thereunder, the levy of the Municipal Tax is made on a definite basis by a competent authority viz the Assessing officer appointed by the Govt the Sericulture Dept has therefore to pay the current taxes as well as the arrears to the Kankanahalli Town Municipality as per demand, not from the year 1941-42 but from 15-8-'45, the date when the Govt of Mysore purchased the Filatures from the Govt of India

I am ~~also~~ to add that ~~the~~ your proposal to exempt the

Date of issue

Signed by

List of enclosures

Copied by

Examined by

P T O

WD 010850—GPB—25 000—17 7-50

the Buildings pertaining to Silk Filature, Kankanahalli, from payment of Municipal taxes cannot be approved on the grounds that the Govt Silkweaving factory at Mysore is paying Municipal taxes Industrial Concerns are not exempted from the payment of such a Municipal Tax

Yours Faithfully

for Secy to Govt

4782/13 & 51

Copy forwarded w/c to the D.S, Bangalore with reference to his letter No. Mb 6515/50-51 of the 3rd May 1951 for information

for Secy to Govt

Copy to Asst for